

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND LITIGATION

Case No. 1:18-MD-2865 (LAK)

Pertains to Case Numbers:

18-CV-5053, 18-CV-9797, 18-CV-9836, 18-  
18-CV-9837, 18-CV-9838, 18-CV-9839, 18-  
CV-9840, 18-CV-9841, 18-cv-10100

**DECLARATION OF GARY ALLAN PETTIT**

I, Gary Allan Pettit hereby declare as follows:

1. I am employed by ED&F Man Capital Markets, Ltd., Third-Party Defendant in the above-captioned proceedings, as UK Chief Executive Officer of ED&F Man Capital Markets Ltd. I have personal knowledge of the facts stated herein.

2. I submit this Declaration in support of ED&F Man Capital Markets Ltd.'s Motions to Dismiss the Third-Party Complaints of Acer Investment Group, LLC, Darren Wittwer, and Robert Crema.

3. ED&F Man Holdings, Ltd is the ultimate parent company of ED&F Man Capital Markets, Ltd. Between January 2012 and the present, ED&F Man Capital Markets, Ltd. has maintained no offices in, nor has it conducted any business in, Utah, Pennsylvania, or New York. ED&F Man Holdings Limited has two separate subsidiaries that conduct business in the United States: ED&F Man Capital Markets, Inc. and ED&F Man Derivative Products, Inc. These two entities are separate legal entities from ED&F Capital Markets, Ltd.

4. The clients of ED&F Man Capital Markets, Ltd., and not ED&F Man Capital Markets Ltd. itself, specify the bank accounts from which funds to support their trading will be drawn. ED&F Man Capital Markets, Ltd. plays no role in the selection of the market or location of such accounts.

I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on: April 14<sup>th</sup>, 2021



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GARY A PETTIT